

CHAPTER X

TAXATION.

SECTION 10.00. (Lodging tax). In addition to excise taxes imposed by the State of Minnesota and any other taxes, the common council is authorized to levy an excise tax of not to exceed three per cent on the consideration paid for the furnishing of lodging by hotels, rooming houses, tourist courts, motels or trailer camps and for the granting of any similar license to use real property for lodging purposes other than the renting or leasing thereof for a continuous period of 30 days or more.

SECTION 10.01. (General taxing authority). The common council is authorized to levy taxes on all real and personal property within the city to be assessed and collected in the manner provided under the general laws of this state.

SECTION 10.02. (Board of equalization). Subdivision 1. The mayor, city clerk and three (3) aldermen to be appointed by the president of the common council shall constitute and be the city board of equalization. Such board shall meet at the council chambers in the city hall of the City of Rochester, for the purpose of reviewing the assessments of property in the city, and they shall immediately proceed to examine, ascertain and see that all taxable property in said city has been properly placed upon the list, and duly valued by the assessor; and in case any property, real or personal, shall have been omitted, by inadvertence or otherwise, it shall be the duty of said board to place the same upon the list with the true value thereof, and proceed to correct the assessment, so that each tract or lot of real property, and each article, parcel or class of personal property shall be entered upon the assessment list at the true and full value thereof. The assessment of the property of any person shall not be raised until such person shall have been duly notified of the intent of the board so to do. On the application of any person considering himself aggrieved, they shall review the assessment and correct the same as to them shall appear just. A majority of said officers are authorized to act at such meeting and they may adjourn from day to day until they shall finish the hearing of all cases presented to them. All complaints and grievances of residents or the city in reference to the assessment of real or personal property shall be heard and decided by such board.

Subd. 2. The complaints of non-residents in reference to the assessment of any property, real or personal, or the complaints of residents in reference to any assessment made after the meeting of said city board shall be heard and determined by the county board.